

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF NORTH CAROLINA  
WESTERN DIVISION

UNITED STATES OF AMERICA,	)	
	)	Case No. 5:18-CV-00373-FL
Plaintiff,	)	
	)	
v.	)	
	)	
JOHN A. BLACK, and	)	
SUSAN E. BLACK.	)	
	)	
Defendants.	)	
_____	)	

**JUDGMENT**

For the reasons stated in the United States' Motion for Entry of Default Judgment, judgment is hereby entered on behalf of the United States and against defendants John A. Black and Susan E. Black for unpaid federal trust fund recovery penalties and unpaid federal income taxes as follows:

A) That defendant John A. Black is indebted to the United States for unpaid federal trust fund penalties arising from B&B Contracting, Inc. in accordance with 26 U.S.C. § 6672 for tax periods from the third quarter of 2005 to the third quarter of 2008 in the total amount of \$362,518, plus statutory interest accruing thereafter according to law, and continuing until paid;


B) That defendant John A. Black is indebted to the United States for unpaid federal income taxes for tax year 2005 in the amount of \$5,409 as of December 30, 2019, plus statutory interest that will continue to accrue after that date according to law for income taxes relating to the year 2005, plus statutory additions until paid;

C) That defendant Susan E. Black is indebted to the United States for unpaid federal trust fund penalties arising from B&B Contracting, Inc. in accordance with 26 U.S.C. § 6672 for tax

periods from tax periods from the third quarter of 2005 to the third quarter of 2008 in the total amount of \$362,518, plus statutory interest accruing thereafter according to law, and continuing until paid;

D) That defendant Susan E. Black is indebted to the United States for unpaid federal income taxes for tax year 2005 in the amount of \$5,409 as of December 30, 2019, plus statutory interest that will continue to accrue after that date according to law for income taxes relating to the year 2005, plus statutory additions until paid.

SO ORDERED, this the 23rd day of January, 2020.

  
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LOUISE W. FLANAGAN  
United States District Judge